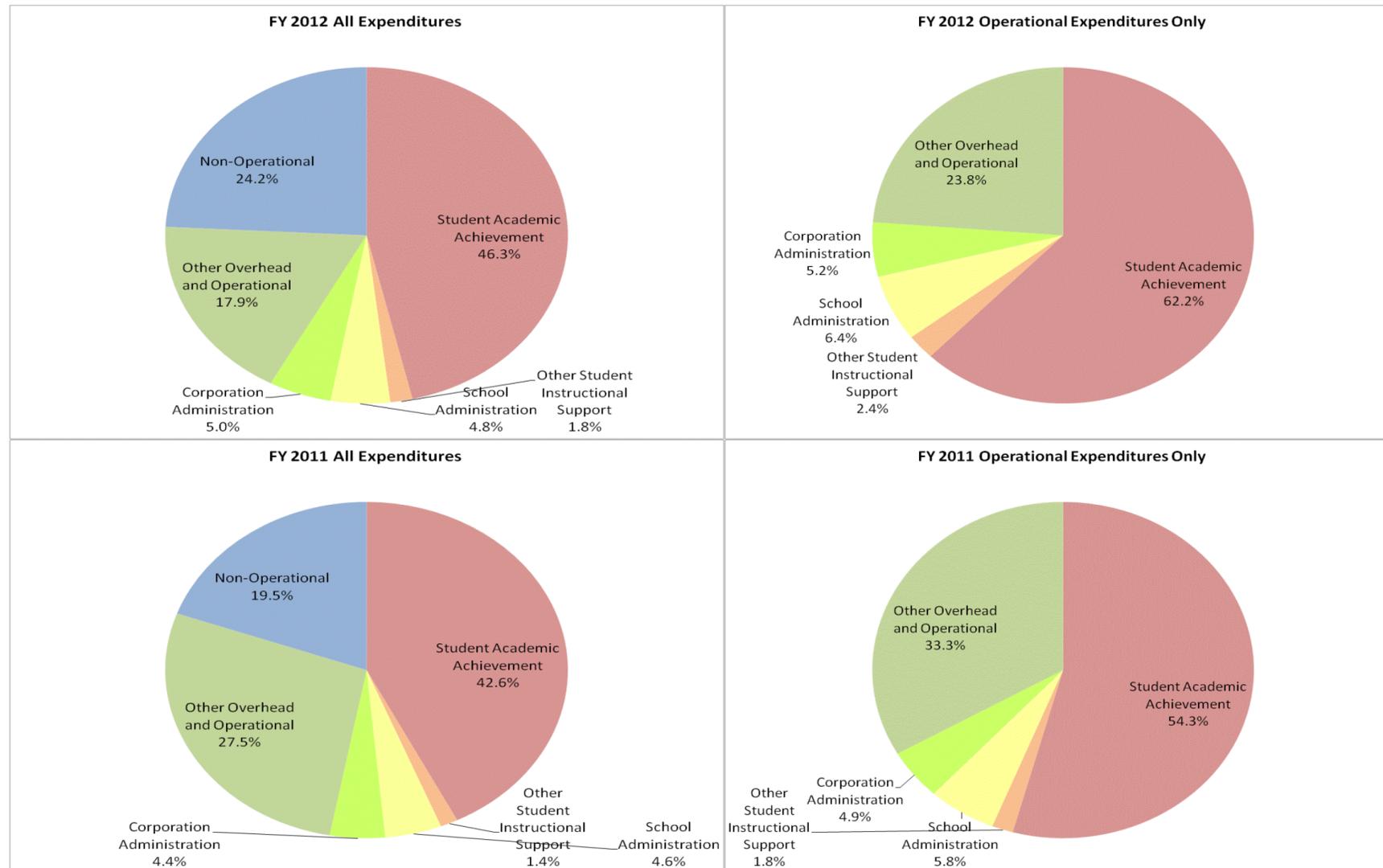


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
M S D Decatur Township (5300)

M S D Decatur Township (5300)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$29,530,549	48.9%	\$34,931,402	51.4%	\$32,826,017	42.6%	\$33,462,758	46.3%
Student Instructional Support	\$4,322,559	7.2%	\$2,559,900	3.8%	\$4,599,173	6.0%	\$4,730,430	6.5%
Overhead and Operational	\$15,707,457	26.0%	\$17,775,092	26.2%	\$24,638,954	31.9%	\$16,568,225	22.9%
Nonoperational	\$10,857,601	18.0%	\$12,675,628	18.7%	\$15,073,536	19.5%	\$17,473,860	24.2%
Grand Total	\$60,418,166		\$67,942,023		\$77,137,681		\$72,235,273	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	56.0%	55.2%	48.5%	52.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
M S D Decatur Township (5300)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$76,745	\$1,612,604	\$1,558,110	\$1,673,409	> 500%	4%	7%
	11100 Regular Programs; Elementary	\$7,984,296	\$12,726,777	\$11,871,687	\$11,995,570	50%	-6%	1%
	11200 Regular Programs; Middle/Junior High	\$3,839,096	\$4,217,064	\$3,758,936	\$3,729,543	-3%	-12%	-1%
	11300 Regular Programs; High School	\$4,458,507	\$7,111,794	\$7,014,693	\$6,952,034	56%	-2%	-1%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$0	\$28,671			
	11430 Vocational Education; Distributive Education	\$73,409	\$105,610	\$99,749	\$104,569	42%	-1%	5%
	11440 Vocational Education; Health Occupations	\$34,600	\$84,187	\$86,265	\$95,974	177%	14%	11%
	11450 Vocational Education; Consumer and Homemaking	\$68,743	\$72,689	\$2,390	\$0	-100%	-100%	-100%
	11460 Vocational Education; Occupational Home Economics	\$65,956	\$147,361	\$87,235	\$87,058	32%	-41%	0%
	11490 Vocational Education; Industrial Education B	\$52,769	\$0	\$0	\$0	-100%		
	11610 Regular Programs; Alternative Education Programs; Elementary	\$14,746	\$0	\$0	\$0	-100%		
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$30,182	\$0	\$0	\$0	-100%		
	11630 Regular Programs; Alternative Education Programs; High School	\$142,168	\$171,365	\$270,816	\$299,841	111%	75%	11%
	11910 Other Regular Programs; Competency Testing	\$0	\$4,088	\$0	\$0		-100%	
	12110 Gifted And Talented; Gifted and Talented	\$20,100	\$111,585	\$6,357	\$371	-98%	-100%	-94%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$52,645	\$50,728			-4%
	12210 Mental Disabilities; Mild Mental Disabilities	\$763,968	\$1,050,715	\$1,294,522	\$1,302,355	70%	24%	1%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$1,755	\$205,359	\$605,455	\$926,136	> 500%	351%	53%
	12230 Mental Disabilities; Severe Mental Disabilities	\$3,377	\$0	\$0	\$0	-100%		
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$0	\$15,522			
	12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$3,204	\$799			-75%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$4,366	\$0			-100%
	12350 Physical Impairment; Homebound	\$25,035	\$18,247	\$25,648	\$17,472	-30%	-4%	-32%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$47,771	\$212,604	\$382,419		> 500%	80%
	12510 Culturally Different; Communication Disorders	\$0	\$530	\$26,098	\$394,526		> 500%	> 500%
	12520 Culturally Different; Compensatory	\$29,496	-\$26,254	\$0	\$0	-100%		
	12610 Learning Disability	\$896,977	\$1,365,545	\$712,883	\$791,128	-12%	-42%	11%
	12810 Special Education Preschool	\$207,384	\$42,524	\$71,790	\$197,425	-5%	364%	175%
	12900 Other Special Programs	\$136,180	\$293,259	\$189,188	\$51,214	-62%	-83%	-73%
	14100 Summer School Programs; Elementary	\$63,287	\$100,382	\$500,000	\$1,850	-97%	-98%	-100%
	14200 Summer School Programs; Middle/Junior High School	\$21,636	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$91,473	\$42,657	\$41,422	\$43,577	-52%	2%	5%
	16100 Remediation Testing	\$518,319	\$205,102	\$22,061	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$48,046	\$128,913	\$321,120	\$370,379	> 500%	187%	15%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$1,590	\$55,886	\$60,224	\$44,811	> 500%	-20%	-26%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$148,946	\$130,835	\$114,472	\$97,062	-35%	-26%	-15%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$2,158,599	\$919,445	\$0	\$0	-100%	-100%	
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$960,072	\$1,050,336	\$868,921		-9%	-17%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$26,113	\$28,108	\$29,189	\$0	-100%	-100%	-100%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$4,318	\$22,916	\$71,633		> 500%	213%
	22110 Improvement of Instruction; Service Area Direction	\$76,686	\$56,864	\$107,207	\$167,618	119%	195%	56%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$446,304	\$1,722,135	\$1,450,142	\$1,169,817	162%	-32%	-19%
	22130 Improvement of Instruction; Instructional Staff Training	\$814	\$29,881	\$88,398	\$184,958	> 500%	> 500%	109%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$106,309	\$89,796	\$25,631	\$0	-100%	-100%	-100%
	22220 Library/Media Services; School Library	\$141,157	\$585,097	\$463,912	\$489,073	246%	-16%	5%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$74,740	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$60,989	\$59,819			-2%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$16,500			
	22360 Instruction, Related Technology; Network Support	\$384,509	\$0	\$0	\$5,260	-99%		
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$0	\$37,524	-\$2,529			-107%
	22900 Other Support Service, Instructional Staff	\$0	\$6,472	\$150,442	\$181,941		> 500%	21%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$600,554	\$502,622	\$299,928	\$587,514	-2%	17%	96%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$25,465	\$7,789			-69%
	26497 2007 Account Code - Teachers Retirement Fund	\$1,504,004	\$0	\$0	\$0			
Student Academic Achievement Total		\$25,338,573	\$34,931,402	\$32,826,017	\$33,462,758	32%	-4%	2%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
M S D Decatur Township (5300)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$208,015	\$18,274			-91%
	21130 Attendance and Social Work Services; Social Work Services	\$262,846	\$439,941	\$457,749	\$498,838	90%	13%	9%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$5,500	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$0	\$54	\$789	\$92		70%	-88%
	21240 Guidance Services; Information Services	\$0	\$0	\$1,857	\$187,993			> 500%
	21320 Health Services; Medical Services	\$0	\$0	\$342	\$0			-100%
	21340 Health Services; Nurse Services	\$169,388	\$182,323	\$180,316	\$189,020	12%	4%	5%
	21390 Health Services; Other Health Services	\$0	\$3,701	\$15,223	\$114		-97%	-99%
	21430 Psychological Counseling	\$0	\$0	\$0	\$228,486			
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$154,399	\$140,681			-9%
	21990 Other Support Services, Students; Other Student Services	\$0	\$58,348	\$64,524	\$27,803		-52%	-57%
	24100 Office of The Principal	\$3,110,350	\$1,875,534	\$3,371,488	\$3,249,543	4%	73%	-4%
	24900 Other Support Services, School Administration	\$0	\$0	\$144,472	\$189,586			31%
Student Instructional Support Total		\$3,548,084	\$2,559,900	\$4,599,173	\$4,730,430	33%	85%	3%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$24,393	\$13,217	\$21,053	\$27,301	12%	107%	30%
	23150 Board of Education; Legal Services	\$30,471	\$18,234	\$83,592	\$88,225	190%	384%	6%
	23160 Board of Education; Promotion Expenses	\$8,270	\$0	\$357	\$9,920	20%		> 500%
	23190 Board of Education; Other Governing Body Services	\$0	\$13,154	\$0	\$0		-100%	
	23210 Executive Administration; Office of The Superintendent	\$2,062,712	\$4,998,301	\$926,713	\$744,527	-64%	-85%	-20%
	23220 Executive Administration; Community Relations	\$0	\$1,580	\$0	\$4,374		177%	
	23290 Executive Administration; Other Executive Administration Services	\$43,439	\$78,508	\$3,428	\$667	-98%	-99%	-81%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$556,602	\$596,844			7%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$81,263	\$80,118			-1%
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$109,042	\$115,442			6%
	25191 Other Fiscal Services; Refund of Revenue	\$95,005	-\$2,984,802	\$38,631	\$30,898	-67%		-20%
	25195 Other Fiscal Services; Bank Account Service Charge	\$5,863	\$8,659	\$12,904	\$29,396	401%	239%	128%
	25196 Other Fiscal Services; Cash Change	\$0	\$3,744	\$5,352	\$622		-83%	-88%
	25199 Other Fiscal Services; Other	\$5,208	\$9,911	\$0	\$0	-100%	-100%	
	25300 Printing, Publishing, and Duplicating Services	\$49,321	\$42,002	\$30,821	\$27,710	-44%	-34%	-10%
	25600 Public Information Services	\$0	\$0	\$250,381	\$72,328			-71%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$45,176	\$120,663	\$140,979		212%	17%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$86,970	\$89,652			3%
	25750 Personnel Services; Health Services	\$3,017	\$0	\$0	\$0	-100%		
	25810 Administrative Technology Services; Technology Services Supervision And Administr	\$0	\$1,399	\$82,194	\$1,041,919		> 500%	> 500%
	25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$46,802	\$48,491			4%
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$258	\$0			-100%
	25850 Administrative Technology Services; Network Support	\$0	\$212,679	\$341,123	\$186,907		-12%	-45%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$85,744	\$120,761			41%
	25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$0	\$3,817	\$4,281			12%
	25890 Other Technology Services	\$0	\$168,091	\$536,896	\$183,947		9%	-66%
	25990 Other Support Services, Central	\$6,244	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$63,814	\$96,061	\$92,813	\$98,152	54%	2%	6%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,332,372	\$4,616,509	\$11,179,203	\$4,172,749	79%	-10%	-63%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$32,741	\$67,953	\$125,646	\$105,586	222%	55%	-16%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$808,964	\$1,619,230	\$408,283	\$227,445	-72%	-86%	-44%
	26499 2007 Account Code - Other	\$895,354	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$3,609	\$2,869	\$1,226		-66%	-57%
	26600 Operation and Maintenance of Plant Services; Security Services	\$314,351	\$347,945	\$248,244	\$242,390	-23%	-30%	-2%
	26700 Operation and Maintenance of Plant Services; Insurance	\$243,639	\$535,550	\$492,502	\$525,615	116%	-2%	7%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$883,450	\$235,840	\$64,238	\$18,221	-98%	-92%	-72%
	27010 Student Transportation; Service Area Direction	\$261,070	\$510,872	\$442,756	\$305,241	17%	-40%	-31%
	27100 Student Transportation; Vehicle Operation	\$1,746,932	\$1,917,103	\$2,308,113	\$2,032,823	16%	6%	-12%
	27200 Student Transportation; Monitoring Services	\$62,971	\$42,388	\$237,913	\$217,616	246%	413%	-9%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$674,809	\$932,234	\$957,901	\$960,205	42%	3%	0%
	27400 Student Transportation; Purchase of School Buses	\$929,907	\$539,453	\$1,097,922	\$144,000	-85%	-73%	-87%
	27500 Student Transportation; Insurance on Buses	\$67,659	\$72,609	\$99,994	\$21,417	-68%	-71%	-79%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
M S D Decatur Township (5300)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	27900 Student Transportation; Other Student Transportation Services	\$406,334	\$634,620	\$5,481	\$10,640	-97%	-98%	94%
	31100 Food Services Operations; Service Area Direction	\$182,793	\$296,705	\$350,833	\$385,195	111%	30%	10%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,895,065	\$1,220,167	\$1,438,977	\$1,626,760	-14%	33%	13%
	31300 Food Services Operations; Food Delivery	\$5,266	\$0	\$0	\$0	-100%		
	31400 Food Services Operations; Food Purchases	\$0	\$1,202,378	\$1,429,153	\$1,421,723		18%	-1%
	31900 Other Food Services	\$109,940	\$254,013	\$231,507	\$405,913	269%	60%	75%
Overhead and Operational Total		\$14,251,371	\$17,775,092	\$24,638,954	\$16,568,225	16%	-7%	-33%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$776			
	33200 Community Recreation	\$155,863	\$178,958	\$158,151	\$176,924	14%	-1%	12%
	33300 Civic Services	\$7,490	\$0	\$8,063	\$0	-100%		-100%
	33400 Athletic Coaches	\$291,185	\$293,802	\$262,358	\$275,258	-5%	-6%	5%
	33990 Other Community Services; Other	\$297,997	\$145,690	\$78,146	\$60,008	-80%	-59%	-23%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$898,172	\$350,891	\$128,954	\$91,268	-90%	-74%	-29%
	43000 Facilities Acquisition and Construction; Professional Services	\$52,464	\$87,598	\$55,333	\$56,694	8%	-35%	2%
	45100 Building Acquisition, Construction and Improvements	\$92,952	\$169,572	\$89,180	\$561,252	> 500%	231%	> 500%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$634,800	\$0	\$0	\$0	-100%		
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	-\$15,610	\$0	\$0	\$0			
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$39,346			
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,871,151	\$452,173	\$571,185	\$1,028,954	-45%	128%	80%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$3,398	\$342,036	\$481,988	\$1,023,628	> 500%	199%	112%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$448,597	\$173,401	\$444,472	\$428,571	-4%	147%	-4%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$13,860	\$40,015	\$0	\$0	-100%	-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$505,000	\$1,010,000			100%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$53,379	\$0	\$0		-100%	
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$273,818	\$257,994			-6%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$136,272	\$994,604	\$495,439	\$184,797	36%	-81%	-63%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,191,651	\$2,464,922	\$4,293,326	\$5,324,396	3%	116%	24%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$6,768,839	\$6,608,500	\$6,546,951		-3%	-1%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$11,317	\$6,600	\$6,600		-42%	0%
	54200 Common School Fund; Principal	\$613,603	\$50,818	\$404,621	\$269,747	-56%	431%	-33%
	54250 Common School Fund; Interest	\$0	\$89,915	\$204,403	\$122,781		37%	-40%
	60700 Nonprogramed Charges; Scholarships	\$6,750	\$7,700	\$4,000	\$7,915	17%	3%	98%
Nonoperational Total		\$10,700,594	\$12,675,628	\$15,073,536	\$17,473,860	63%	38%	16%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$466,478	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$2,269,196	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$167,499	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$3,616,171	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$5,907	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$54,292	\$0	\$0	\$0			
Prorated By Fund Total		\$6,579,544	\$0	\$0	\$0			